



**Rule(s) Review Checklist Addendum**  
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

**WAC 458-14-001 - Boards of equalization—Introduction.**

**WAC 458-14-005 - Definitions.**

**WAC 458-14-015 - Jurisdiction of county boards of equalization.**

Date last reviewed: **9/30/99**

Reviewer: **Kim M. Qually**

Date current review completed: **1/6/03**

Briefly explain the subject matter of the document(s):

**WAC 458-14-001 declares that the rules in chapter 458-14 WAC pertain to county boards of equalization and implement the provisions of chapter 84.48 RCW. It also contains a statement of purpose for chapter 458-14 WAC.**

**WAC 458-14-005 defines various terms used in conjunction with county boards of equalization and appeals thereto.**

**WAC 458-14-015 sets forth a list of the types of property tax appeals over which a BOE has jurisdiction.**

**1. Public requests for review:**

YES	NO	
	<b>X</b>	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?

**2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:**

YES	NO	
<b>X</b>		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?



	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive or policy statement.)

If the answer is "yes" to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**Several of the underlying statutes have been amended or decodified since the last rule review (RCW 84.33.116 and 84.33.118 were decodified; RCW 84.33.120 was amended and repealed; and RCW 84.14.110, 84.33.140, and 84.40.039 were amended). All corresponding changes need to made in WAC 458-14-015, which deals with the grounds upon which an appeal may be made to the BOE.**

**3. Additional information:** Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

**There aren't any additional issues but the need for WAC 458-14-001, "Introduction," is questionable. If it is necessary at all, it should be combined with WAC 458-14-005 "Definitions."**

#### **4. Listing of documents reviewed:**

Statute(s) Implemented: **Primarily**

**RCW 84.08.060: Additional Powers - Power over county boards of equalization - Reconvening - Limitation on increase in property value in appeals to board of tax appeals from county board of equalization;**

**RCW 84.14.110: Cancellation of exemption - Notice by owner of change in use - Additional tax - Penalty - Interest - Lien - Notice of cancellation - Appeal - Correction of tax rolls;**

**RCW 84.26.130: Appeals from decisions on applications;**

**RCW 84.33.130: Forest land valuation - Application by owner that land be designated and valued as forest land - Hearing - Rules - Approval, denial of application - Appeal;**

**RCW 84.33.140: Forest land valuation - Notation of forest land designation upon assessment and tax rolls - Notice of continuance - Removal of designation - Compensating tax;**

**RCW 84.34.035: Applications for current use classification - Approval or denial - Appeal - Duties of assessor upon approval;**



**RCW 84.34.108:** Removal of classification - Factors - Notice of continuance - Additional tax - Lien - Delinquencies - Exemptions;  
**RCW 84.36.385:** Residences - Claim for exemption - Forms - Change of status - Publication and notice of qualifications and manner of making claims;  
**RCW 84.38.812:** Additional tax payable at time of sale - Appeal of assessed values;  
**RCW 84.40.038:** Petition county board of equalization - Limitation on changes to time limit - Waiver of filing deadline - Direct appeal to state board of tax appeals;  
**RCW 84.40.045:** Notice of change in valuation of real property to be given taxpayer - Copy to person making payments pursuant to mortgage, contract, or deed of trust - Procedure - Penalty;  
**RCW 84.40.085:** Limitation period for assessment of omitted property or value - Notification to taxpayer of omission - Procedure;  
**RCW 84.48.010:** County board of equalization - Formation - Per diem - Meetings - Duties - Records - Correction of rolls - Extending taxes - Change in valuation, release or commutation of taxes by county legislative authority prohibited;  
**RCW 84.48.065:** Cancellation and correction of erroneous assessments and assessments on property on which land use designation is changed;  
**RCW 84.69.020:** Grounds for refunds -- Determination -- Payment -- Report; and  
**RCW 84.70.010:** Reduction in value -- Abatement -- Formulas -- Appeal.

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs):      **none**

Court Decisions:      **none**

Board of Tax Appeals Decisions (BTAs):

**Marc Y.J. Bhend v. DOR**, BTA Docket No. 46168 (1995) - what the meaning of "taxpayer" is for valuation appeal purposes.

Appeals Division Decisions (WTDs):      **none**

Attorney General Opinions (AGOs):      **none**

Other Documents:      **none**

##### **5. Review Recommendation:**

- ☒ **Amend**
- ☐ **Repeal/Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- ☐ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- ☐ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)



**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

**WACs 458-14-001 and 458-14-005 should be combined to eliminate an unnecessary rule. WAC 458-14-015 needs to be updated so that it reflects recent statutory changes regarding the actions which a taxpayer may appeal to the BOE.**

**6. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

- \_\_\_\_\_ 1
- \_\_\_\_\_ 2
- \_\_\_\_\_ 3
- \_\_\_\_\_ 4